

MANIPUR



GAZETTE

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Imphal, Monday, January 20, 2025

(Pausa 30, 1946)

GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(EXPENDITURE SECTION)

NOTIFICATION NO. 02/2025-STATE TAX (RATE)

Imphal, the 20<sup>th</sup> January, 2025

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 2/2017- State Tax (Rate), published in the Manipur Gazette, Extraordinary, *vide* number 111, dated the 29<sup>th</sup> June, 2017, namely: —

In the said notification, -

- (a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: —

"105A.	30	Gene Therapy";
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- (b) in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely: —

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (i) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall be deemed to have been come into effect from the 16<sup>th</sup> day of January, 2025.

N. ASHOK KUMAR,  
Commissioner (Finance),  
Government of Manipur.

**Note:** - The principal notification No. 2/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, was published in the Manipur Gazette, Extraordinary, *vide* number 111, dated the 29<sup>th</sup> June, 2017, and was last amended by notification No. 03/2024-State Tax (Rate) dated the 15<sup>th</sup> July, 2024 published in the Manipur Gazette, Extraordinary, *vide* number 60, dated the 15<sup>th</sup> July, 2024.